

All Governmental Fund Types And Expendable Trust Funds
Combined Statements Of Revenues, Expenditures And Changes In Fund Balances - Statutory Basis

Fiscal Years Ended June 30, 2001 and 2000
(Amounts in thousands)

	Governmental Fund Types		
	Budgeted	Non-Budgeted Special Revenue	Capital Projects
REVENUES AND OTHER FINANCING SOURCES			
Revenues:			
Taxes.....	\$ 16,074,655	\$ 678,205	\$ -
Assessments.....	92,503	492,914	-
Federal grants and reimbursements.....	3,974,158	2,142,304	1,035
Tobacco settlement revenue.....	-	242,470	-
Departmental.....	1,162,839	4,577,506	193
Payments from authorities.....	-	-	265,000
Miscellaneous.....	285,016	64,590	64,069
Total revenues.....	21,589,171	8,197,989	330,297
Other financing sources:			
Proceeds of general obligation bonds.....	-	-	1,911,676
Proceeds of grant anticipation notes.....	-	600,009	-
Proceeds of refunding bonds.....	-	-	998,729
Fringe benefit cost recovery.....	196,238	-	-
Lottery reimbursements.....	85,646	-	-
Lottery distributions.....	862,132	-	-
Transfer for MBTA contract assistance.....	-	-	-
MBTA forward funding transfer.....	-	-	-
Sewer rate relief.....	-	53,914	-
Caseload mitigation.....	2,021	-	-
Surplus transfer for capital projects.....	-	-	34,462
Transfer for capital projects funds.....	-	-	-
Debt defeasance trust transfer.....	-	-	-
Transfer in due to debt defeasance.....	-	-	624,589
Tobacco settlement transfer.....	81,506	-	-
Operating transfers in.....	322,272	340,405	517,351
Collective bargaining reserve.....	-	-	-
Transfer for transitional escrow.....	579,215	-	-
Stabilization transfer.....	51,693	-	-
Fund deficit elimination.....	-	-	-
Federal reimbursement transfer in.....	1,717	-	458,659
Transfer for tax reduction.....	25,930	-	-
State share of federal highway construction.....	-	-	649,527
Other sources.....	-	-	-
Total other financing sources.....	2,208,370	994,328	5,194,993
Total revenues and other financing sources.....	23,797,541	9,192,317	5,525,290
EXPENDITURES AND OTHER FINANCING USES			
Expenditures:			
Legislature.....	55,536	-	1,967
Judiciary.....	588,065	626	15,645
Inspector General.....	2,454	-	569
Governor and Lieutenant Governor.....	5,981	-	-
Secretary of the Commonwealth.....	43,431	973	5,470
Treasurer and Receiver-General.....	135,906	4,003,351	12,454
Auditor of the Commonwealth.....	15,458	-	616
Attorney General.....	33,722	7,699	1,312
Ethics Commission.....	1,542	-	-
District Attorney.....	80,792	3,376	679
Office of Campaign & Political Finance.....	1,079	-	500
Sheriff's Departments.....	196,799	2,561	3,945
Disabled Persons Protection Commission.....	1,673	25	-
Board of Library Commissioners.....	7,714	3,007	19,450
Comptroller.....	8,182	-	2,332
Administration and finance.....	1,266,694	80,644	287,945
Environmental affairs.....	234,642	28,189	163,529
Communities and development.....	140,841	305,594	76,529
Health and human services.....	4,219,092	1,179,961	16,177
Transportation and construction.....	199,938	5,896	1,962,713
Education.....	385,403	536,505	10,661
Higher education.....	1,102,258	7,236	32,990
Public safety.....	873,560	78,275	43,938
Economic development.....	51,310	1,376	728
Elder affairs.....	214,036	26,990	-

Fiduciary Fund Type		Totals (Memorandum Only)	
Expendable Trust	2001	2000	
\$ 894,161	\$ 17,647,021	\$ 16,564,012	
82	585,499	487,524	
41,253	6,158,750	5,755,946	
-	242,470	326,235	
19,250	5,759,788	5,103,378	
-	265,000	152,438	
332,645	746,320	948,492	
1,287,391	31,404,848	29,338,025	
-	1,911,676	1,761,621	
-	600,009	-	
-	998,729	-	
-	196,238	124,303	
-	85,646	125,264	
-	862,132	837,314	
-	-	154,430	
-	-	612,750	
-	53,914	53,914	
-	2,021	22,091	
-	34,462	76,581	
-	-	128,977	
-	-	650,000	
-	624,589	-	
-	81,506	83,597	
24,249	1,204,277	1,114,835	
-	-	54,168	
-	579,215	92,000	
-	51,693	114,871	
-	-	2,979,782	
-	460,376	486,618	
-	25,930	-	
-	649,527	712,140	
400	400	1,058	
24,649	8,422,340	10,186,314	
1,312,040	39,827,188	39,524,339	
-	57,503	53,057	
192	604,528	569,765	
-	3,023	2,995	
-	5,981	5,564	
74	49,948	50,045	
-	4,151,711	3,838,962	
202	16,276	15,241	
2,093	44,826	38,631	
-	1,542	1,425	
4,513	89,360	81,902	
-	1,579	887	
14	203,319	175,601	
-	1,698	1,558	
-	30,171	34,646	
-	10,514	8,941	
6,066	1,641,349	1,530,028	
14,538	440,898	406,891	
23,822	546,786	495,294	
26,461	5,441,691	5,145,084	
519	2,169,066	3,359,463	
6,620	939,189	876,627	
2,109	1,144,593	1,031,898	
2,460	998,233	906,741	
312	53,726	43,197	
18	241,044	216,671	

All Governmental Fund Types And Expendable Trust Funds
Combined Statements Of Revenues, Expenditures And Changes In Fund Balances - Statutory Basis
Fiscal Years Ended June 30, 2001 and 2000
(Amounts in thousands)

	Governmental Fund Types		
	Budgeted	Non-Budgeted Special Revenue	Capital Projects
Expenditures (continued):			
Consumer affairs.....	51,127	5,817	2,287
Labor.....	53,843	140,316	1,028
Direct local aid.....	4,969,440	7,811	-
Medicaid.....	4,642,342	-	-
Pension.....	1,040,121	-	-
Debt service:			
Principal retirement.....	128,426	-	-
Interest and fiscal charges.....	547,513	62,692	-
Total expenditures.....	21,298,920	6,488,920	2,663,464
Other financing uses:			
Payments to refunded bond escrow agent.....	-	650,037	998,729
Fringe benefit cost assessment.....	72,496	45,853	17,392
Lottery operating reimbursements.....	-	85,646	-
Lottery distributions.....	-	862,132	-
Transfer for MBTA contract assistance.....	-	-	-
Federal reimbursement transfer out.....	-	460,376	-
State share of federal highway construction.....	-	-	649,527
Tobacco settlement transfer.....	-	81,506	-
Operating transfers out.....	329,044	721,677	64,169
MBTA forward funding transfer.....	-	-	-
Sewer rate relief.....	53,914	-	-
Collective bargaining reserve.....	-	-	-
Caseload mitigation.....	2,021	-	-
Transfer for capital projects funds.....	-	-	-
Surplus transfer for capital projects.....	34,462	-	-
Stabilization transfer.....	51,693	-	-
Fund deficit elimination.....	-	-	-
Transfer for transitional escrow.....	579,215	-	-
Transfer for debt defeasance.....	-	-	-
Transfer for capital projects due to debt defeasance.....	624,270	319	-
Transfer for tax reduction.....	25,930	-	-
Total other financing uses.....	1,773,045	2,907,546	1,729,817
Total expenditures and other financing uses.....	23,071,965	9,396,466	4,393,281
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses.....	725,576	(204,149)	1,132,009
Fund balances (deficits) at beginning of year.....	2,285,441	1,089,430	(485,558)
Fund balances at end of year.....	\$ 3,011,017	\$ 885,281	\$ 646,451

See notes to combined financial statements - statutory basis.

Fiduciary Fund Type	Totals (Memorandum Only)	
Expendable Trust	2001	2000
14,358	73,589	68,822
986,207	1,181,394	1,112,013
-	4,977,251	4,686,819
-	4,642,342	4,269,990
-	1,040,121	986,303
-	128,426	671,464
-	610,205	565,551
1,090,578	31,541,882	31,252,076
-	1,648,766	-
4,121	139,862	76,320
-	85,646	125,264
-	862,132	837,314
-	-	154,430
-	460,376	486,618
-	649,527	712,140
-	81,506	83,597
87,572	1,202,462	1,106,272
-	-	612,750
-	53,914	53,914
-	-	54,168
-	2,021	22,091
-	-	128,977
-	34,462	76,581
-	51,693	114,871
-	-	2,979,782
-	579,215	92,000
-	-	650,000
-	624,589	-
-	25,930	-
91,693	6,502,101	8,367,089
1,182,271	38,043,983	39,619,165
129,769	1,783,205	(94,826)
2,318,874	5,208,187	5,303,013
\$ 2,448,643	\$ 6,991,392	\$ 5,208,187